

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Lone Tree</u> , IOWA DUE: December 1, 2016		16205200400000 City of Lone Tree 123 N. Devoe Street Lone Tree, Iowa 52755 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	267,982		267,982	263,816																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	267,982		267,982	263,816																				
Delinquent property taxes	0		0																					
TIF revenues	328,543		328,543	322,220																				
Other city taxes	183,311	0	183,311	90,153																				
Licenses and permits	9,274	0	9,274	7,355																				
Use of money and property	4,051	296	4,347	6,329																				
Intergovernmental	161,653	0	161,653	130,520																				
Charges for fees and service	20,520	306,769	327,289	346,507																				
Special assessments	0		0																					
Miscellaneous	44,756	0	44,756	18,087																				
Other financing sources	161,646	97,336	258,982	260,596																				
Total revenues and other sources	1,181,736	404,401	1,586,137	1,445,583																				
Expenditures and Other Financing Uses																								
Public safety	92,087	0	92,087	92,472																				
Public works	328,797	0	328,797	379,039																				
Health and social services	61,572	0	61,572	68,364																				
Culture and recreation	67,251	0	67,251	71,901																				
Community and economic development	40,382	0	40,382	40,383																				
General government	71,813	0	71,813	87,588																				
Debt service	206,284	0	206,284	210,328																				
Capital projects	17,780	0	17,780	0																				
Total governmental activities expenditures	885,966	0	885,966	950,075																				
Business type activities	0	259,018	259,018	365,746																				
Total ALL expenditures	885,966	259,018	1,144,984	1,315,821																				
Other financing uses, including transfers out	234,562	24,420	258,982	260,596																				
Total ALL expenditures/And other financing uses	1,120,528	283,438	1,403,966	1,576,417																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	61,208	120,963	182,171	-130,834																				
Beginning fund balance July 1, 2015	1,019,437	300,118	1,319,555	1,319,555																				
Ending fund balance June 30, 2016	1,080,645	421,081	1,501,726	1,188,721																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 88,700</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 48,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 618,300</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 3,516,355</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 88,700	Other long-term debt	\$ 0	Revenue debt	\$ 48,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 618,300					General obligation debt limit	\$ 3,516,355
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 88,700	Other long-term debt	\$ 0																					
Revenue debt	\$ 48,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 618,300																							
		General obligation debt limit	\$ 3,516,355																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 08-04-2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Merry Thomae		Area Code 319		Number 629-4615																				
Signature of Mayor or other City official (Name and Title)		Date signed 8/1/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Lone Tree						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	221,267			46,715			267,982			267,982	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	221,267	0		46,715	0		267,982		T01	267,982	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	221,267	0		46,715	0	0	267,982			267,982	6			
7	TIF revenues			328,543				328,543		T01	328,543	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	6,312						6,312		T15	6,312	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	6,684						6,684		T15	6,684	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	170,315						170,315		T09	170,315	14			
15	TOTAL OTHER CITY TAXES	183,311	0	0	0	0	0	183,311	0		183,311	15			
16	Section B - LICENSES AND PERMITS	9,274						9,274		T29	9,274	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	901			7			908	296	U20	1,204	18			
19	Rents and royalties	1,271						1,271		U40	1,271	19			
20	Other miscellaneous use of money and property	1,872						1,872		U20	1,872	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	4,044	0	0	7	0	0	4,051	296		4,347	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Lone Tree		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		160,653					160,653		C46	160,653	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	160,653	0	0	0	0	160,653	0		160,653	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	1,000						1,000		D89	1,000	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	1,000	0	0	0	0	0	1,000	0		1,000	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,000	160,653	0	0	0	0	161,653	0		161,653	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water						1,075	1,075	162,119	A91	163,194	73
74	Sewer							0	104,764	A80	104,764	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	39,886	A81	39,886	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	11,330					340	11,670		A03	11,670	98				
99	Library charges	7,775						7,775		A89	7,775	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	19,105	0	0	0	0	1,415	20,520	306,769		327,289	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	788						788		U99	788	109				
110	Sale of property and merchandise	280						280		U11	280	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance Reimb	1,000						1,000			1,000	114				
115	Insurance Rebate	1,460						1,460			1,460	115				
116	Sr. Dining	23,141						23,141			23,141	116				
117	LMI Account			18,087				18,087			18,087	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	26,669	0	18,087	0	0	0	44,756	0		44,756	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	464,670	160,653	346,630	46,722	0	1,415	1,020,090	307,065		1,327,155	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans				24,420			24,420			24,420	127		
128	Internal TIF loans and transfers in				137,226			137,226	97,336		234,562	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	161,646	0	0	161,646	97,336		258,982	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	464,670	160,653	346,630	208,368	0	1,415	1,181,736	404,401		1,586,137	132		
133												133		
134	Beginning fund balance July 1, 2015	319,423	193,131	410,338	16,310		80,235	1,019,437	300,118		1,319,555	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	784,093	353,784	756,968	224,678	0	81,650	2,201,173	704,519		2,905,692	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
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154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Lone Tree						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation							0		E62	0	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	22,518						22,518		E24	22,518	13		
14	Purchase of land and equipment	14,362						14,362		G24	14,362	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	55,207						55,207		E66	55,207	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	92,087	0		0	0	0	92,087			92,087	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	194,392	105,723					300,115		E44	300,115	42				
43	Purchase of land and equipment		4,705					4,705		G44	4,705	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		18,241					18,241		E44	18,241	48				
49	Traffic control safety — Current operation	1,143						1,143		E44	1,143	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		4,593					4,593		E44	4,593	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	195,535	133,262		0	0	0	328,797			328,797	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	61,572						61,572		E79	61,572	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	61,572	0		0	0	0	61,572			61,572	103
104												104
105												105
106												106
107												107
108												108
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111												111
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Lone Tree		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	22,680						22,680		E52	22,680	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,873						5,873		E61	5,873	127
128	Purchase of land and equipment	7,475						7,475		G61	7,475	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	18,552						18,552		E03	18,552	133
134	Purchase of land and equipment	4,705						4,705		G03	4,705	134
135	Community center, zoo, marina, and auditorium	7,966						7,966		E61	7,966	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	67,251	0		0	0	0	67,251			67,251	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			18,087				18,087		E50	18,087	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			22,295				22,295		E89	22,295	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	40,382	0	0	0	40,382			40,382	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	5,250						5,250		E29	5,250	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	6,972						6,972		E23	6,972	162	
163	Purchase of land and equipment							0		G23	0	163	
164	Elections — Current operation	1,473						1,473		E89	1,473	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation	1,735						1,735		E25	1,735	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	8,135						8,135		E31	8,135	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	4,542						4,542		E89	4,542	171	
172	Other general government — Current operation	43,181					525	43,706		E89	43,706	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	71,288	0	0	0	0	525	71,813			71,813	176	
177	Section G — DEBT SERVICE							0			0	177	
178	98 Sewer				54,934			54,934			54,934	178	
179	03 Water				57,340			57,340			57,340	179	
180	03 Street				27,000			27,000			27,000	180	
181	2010 DeVoe				67,010			67,010			67,010	181	
182	TOTAL DEBT SERVICE	0	0	0	206,284	0	0	206,284			206,284	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184								0			0	184	
185								0			0	185	
186								0			0	186	
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189	Sewer Project					17,780		17,780			17,780	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	17,780	0	17,780			17,780	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	17,780	0	17,780			17,780	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	487,733	133,262	40,382	206,284	17,780	525	885,966			885,966	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								103,784	E91	103,784	198				
199	Purchase of land and equipment							4,705	G91		4,705	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							94,283	E80		94,283	201				
202	Purchase of land and equipment							12,180	G80		12,180	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation							39,361	E81		39,361	216				
217	Purchase of land and equipment							4,705	G81		4,705	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Lone Tree		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								259,018		259,018	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	487,733	133,262	40,382	206,284	17,780	525	885,966	259,018		1,144,984	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	24,420		24,420	255
256	Internal TIF loans/repayments and transfers out			234,562				234,562			234,562	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	234,562	0	0	0	234,562	24,420		258,982	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	487,733	133,262	274,944	206,284	17,780	525	1,120,528	283,438		1,403,966	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						54,608	54,608			54,608	263
264	Restricted				18,394		26,517	44,911			44,911	264
265	Committed		220,522			-17,780		202,742			202,742	265
266	Assigned	32,984		482,024				515,008			515,008	266
267	Unassigned	263,376						263,376			263,376	267
268	Total Governmental	296,360	220,522	482,024	18,394	-17,780	81,125	1,080,645			1,080,645	268
269	Proprietary								421,081		421,081	269
270	Total ending fund balance June 30, 2016	296,360	220,522	482,024	18,394	-17,780	81,125	1,080,645	421,081		1,501,726	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	784,093	353,784	756,968	224,678	0	81,650	2,201,173	704,519		2,905,692	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Lone Tree Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52 22,680							
Police protection.....		M62 55,207							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
								Amount - Omit cents	
Total salaries and wages paid.....								Z00 \$	174,308

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 98 Sewer	19U 163,000	29U	39U 52,000	49U 49,950	49U 61,050	49U	49U	I89 2,934	
10. 03 G.O. Water	19U 96,000	29U	39U 31,000	49U 26,000	49U 39,000	49U	49U	I89 1,920	
11. 03 Water Rev	19U 71,000	29U	39U 23,000	49U	49U	49U 48,000	49U	I89 1,420	
12. 03 Street	19U 75,000	29U	39U 24,000	49U 12,750	49U 38,250	49U	49U	I89 3,000	
13. 2010 Devoe	19U 525,000	29U	39U 45,000	49U	49U 480,000	49U	49U	I89 22,010	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	930,000	0	175,000	88,700	618,300	48,000	0	31,284	
B. Short-term debt						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents				
\$				70,327,099		x .05 = \$		3,516,355	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset		Amount - Omit cents							
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61					
		\$	\$						
		18,394		1,483,332 1,501,726					
REMARKS V98									